

**State of South Dakota
Department of Revenue**

IN THE MATTER OF THE ESTATE OF _____)	SOUTH DAKOTA
_____)	INHERITANCE TAX LIEN WAIVER
_____)	AND
_____, Deceased)	CONSENT TO TRANSFER PROPERTY

Consent is hereby granted to transfer the following described asset or assets of the above entitled estate without liability on the part of the transferor for South Dakota Inheritance Tax:

Description of Asset (Include ID# where applicable)	Quantity
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Dated this _____ day of _____, _____

Estate Representative, Financial
Institution or Attorney for Estate

Dated at Pierre, South Dakota
this _____ day of _____, _____

Special Assistant Attorney General
Department of Revenue

INSTRUCTIONS

USE OF APPLICATION: This application must be used by Estate Representatives, attorneys, and financial institutions to obtain waivers of lien and consents to transfer a decedent's assets.

DESCRIPTION: Please describe each asset clearly so we can readily identify it.

- If possible, use the same description as appears in the Inheritance Tax Report and Inventory.
- In the case of intangible assets, please include the identification number unique to that asset. If such an ID number is not available, please list the general account number issued by the holder of the security to the decedent.
- Please include the issue date of individual bonds.
- If, in the case of shares of stock, the number of shares is greater than the number of shares reported in the Inheritance Tax Report, please attach explanatory note and documentation to explain the discrepancy (e.g. notification of stock splits).
- In the case of a bank, Savings & Loan, or other financial institution, more than one asset may be listed on the same form. For waivers involving other assets, separate forms are necessary for each asset.

QUANTITY: Please express the number of units to be transferred consistent with the type of asset (e.g. number of shares, number of acres).

Mail to:

Special Tax Division
445 East Capitol Avenue
Pierre, SD 57501

Phone: (605) 773-3311

Fax: (605) 773-6729